



Certification International
Certification International

MSPO ASSESSMENT REPORT

ON

MS 2530-3-2: 2022; Malaysian Sustainable Palm Oil
(MSPO)

FOR

ENTITY NAME	Jismil Plantation Sdn Bhd		
MAIN ADDRESS	Peti Surat 16, 86700, Kahang, Johor.		
SITE ADDRESS (IF ANY)	Ladang Jismil , PTD 3227, Mukim Kahang, 86700 Kluang, Johor.		
REPORT NO.	MR3/MSPO/25/SAV1/049		
DATE OF VISITATION	28/2/2025 TO 28/2/2025		
MSPO CERTIFICATE NO.	MSP0-03-049	VALIDITY	7/5/2024 - 6/5/2029
TYPE OF CERTIFICATION	SINGLE	IF GROUPING, NO OF GROUP MEMBERS	
TYPE OF AUDIT	ON-SITE VERIFICATION (FIELD VISIT & DOCUMENT REVIEW)		
AUDIT STAGE	SURVEILLANCE ASSESSMENT VISIT (SAV) NO. 1		

[Disclaimer: This audit report reflects the compliance of the organization against the audit standard(s) to best accurateness. As the audit was carried out by sampling method, certain areas or processes may not be verified on its compliances. MR3 has taken every effort possible to ensure the accuracy of the audit and reporting. MR3 will not be held responsible should the audited organization failed to provide accurate information. MR3 has full ownership and the right of maintenance of this report and shall take action to deal with incorrect references to certification status or misleading use of certification documents, marks, or audit reports.]

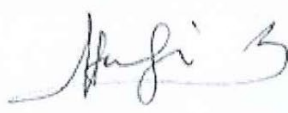

This assessment report has been meticulously prepared to provide a comprehensive analysis of the MSPO Surveillance Assessment Visit (SAV) No. 1. The objective of this report is to evaluate the current status, identify strengths and areas for improvement, and recommend actionable strategies to enhance overall performance and compliance with relevant standards.

Throughout the assessment process, we have employed a systematic approach, incorporating both qualitative and quantitative methods to ensure a thorough and accurate evaluation. Our team of experienced professionals has collaborated closely with stakeholders, conducted extensive fieldwork, and reviewed pertinent documentation to compile this report.

We extend our gratitude to all those who contributed to this assessment, including the management team, staff, and external partners, whose cooperation and valuable insights were instrumental in completing this report. We believe that the findings and recommendations presented herein will serve as a valuable resource for informed decision-making and strategic planning.

We trust that this report will facilitate continuous improvement and support the organization's commitment to excellence. Should you have any questions or require further clarification on any aspect of this report, please do not hesitate to contact us at superadmin@mr3cert.com.

Working TOGETHER, for a sustainable future.

Prepared By		Client's Representative Acknowledgement	
Signature		Signature & Company Stamp	
Name	Mohammad Hafizuddin Bin Rossley (HF)	Name	AHMAD FITRI BIN ISMAIL
Designation	Lead Auditor	Designation	PENOLONG PENGURUS
Date	4/3/2025	Date	16/05/2025
Email	hafiz@mr3cert.com	Email	jismilplantationsdnbhd@gmail.com

Note for client: Please fill in the "Client's Representative Acknowledgement" section once you have satisfied with the report and as indication of acceptance. A copy of this page to be reverted to MR3 Certification International for recording purpose.

For Office Purpose:		
Description	Date	Remarks
Client Review & Acceptance	16/5/2025	Signed and review by the estate assistant Manager
Peer Reviewer	19/5/2025	Review by Dr Zahid Muhamad
Certification Decision	21/5/2025	Approved by MR3 director.
MSPO Certificate Approval / Issuance	21/5/2025	MSPO cert no : MSPO-03-049 Original issuance on : 7/5/2019 Certificate issuance no : 2 dated on 21/5/2025 Certificate validity : 7/5/2024 – 6/5/2029

ABBREVIATION

CAP	Corrective Action Plan
CB	Certification Body
CHRA	Chemical Health Risk Assessment
CPO	Crude Palm Oil
FFB	Fresh Fruit Bunch
FY	Financial Year
GAP	Good Agricultural Practices
IA	Internal Audit
ISCC	International Standard for Carbon Certification
LA	Lead Auditor
MPOB	Malaysian Palm Oil Board
MPOCC	Malaysian Palm Oil Certification Council
MRM	Management Review Meeting
MSPO	Malaysian Sustainable Palm Oil
NA	Not Applicable/ Non-Applicable
NC	Non-Conformance/ non-conformity
OBS	Observation
OFI	OFI
P&C	Principle & Criteria
PK	Palm Kernel
POM	Palm Oil Mill
PPE	Personal Protective Equipment
RTE	Rare, Threatened & Endangered
SCCS	Supply Chain Certification Standard
SEIA	Social & Environment Impact Assessment
SOP	Standard Operating Procedure
TM	Team Member

EXECUTIVE SUMMARY

The Malaysian Sustainable Palm Oil (MSPO) certification scheme represents a national commitment to the sustainable production of palm oil. This certification is designed to ensure that all aspects of palm oil production, from plantation management to processing, adhere to strict sustainability standards. Maintaining this standard is crucial for promoting environmental stewardship, social responsibility, and economic viability within the palm oil industry. The MSPO standard is essential for several reasons, including environmental protection by ensuring sustainable land use and reducing environmental impact, upholding the rights and welfare of workers and local communities through social responsibility, meeting the growing global demand for sustainably produced palm oil to secure market access, and enhancing the credibility and reputation of the Malaysian palm oil industry. It aims to promote sustainability across the palm oil supply chain. These elements include management commitment and responsibility, transparency, compliance with legal requirements, social responsibility, health, safety and employment conditions, environment, natural resources, biodiversity and ecosystem services, best practices, and the development of new plantings.

MR3 Certification International Sdn. Bhd. (MR3) is a privately-owned company based in Malaysia, incorporated in 2019 with registration number 1314255-P. Our head office is located at Level 6 & 7, The Tribeca, No. 215 Jalan Imbi, 55100 Kuala Lumpur, Malaysia. MR3 specializes in certification audits across various management systems, focusing particularly on Sustainability, Quality, Safety, and Environment. Our team boasts over 15 to 30 years of experience in diverse industries and certification processes. We bring a unique blend of expertise from various sectors, providing detailed insights during the audit process whilst empowered to exercise our judgment and make decisions to ensure that our services are both effective and engaging. This right mix of knowledge and experience allows us to deliver high-quality service to our clients at every level. With our global presence, extensive experience, and customer-centric approach, we confidently offer specialized services that cater to the needs of organizations across different industrial sectors. Our hands-on experience and delivery style ensure accurate and prompt service, establishing a solid foundation for the services we provide. Being a Certification Body, we play a pivotal role in the MSPO certification process with responsibility to conduct rigorous audit and upholding the integrity of the MSPO scheme through unbiased and transparent evaluation processes.

Achieving MSPO certification offers numerous benefits to palm oil producers. These benefits include enhanced market access by opening doors to international markets that demand sustainably produced palm oil, improved operational efficiency through the adoption of best practices that improve productivity and reduce costs, demonstrating a commitment to sustainable development and corporate social responsibility by having a positive social and environmental impact, building trust and confidence among consumers, investors, and other stakeholders through stakeholder confidence, and ensuring adherence to national and international regulations and standards by maintaining regulatory compliance.

In conclusion, the MSPO certification is not merely a standard but a strategic initiative that underscores the industry's commitment to sustainability. By maintaining rigorous compliance with the MSPO standards, the palm oil industry in Malaysia can continue to grow responsibly, benefiting the environment, society, and the economy.

ESTATE INFORMATION:					
NAME OF UNIT	MPOB LICENSE NO	LOCATION	GPS COORDINATES	CERTIFIED AREAS (HA)	PLANTED AREAS (HA)
Jismil Plantation Sdn Bhd	503310402000	Ladang Jismil , PTD 3227, Mukim Kahang, 86700 Kluang, Johor.	2.328705, 103.437698	1144	1138.84
Other Sustainability Certification		NIL			

Note:

- (i) Maps showing geographical location, with close-up of the certified estates are attached as in the 'Estate Location & Map' of this report.
(ii) With reference to MSPO Scheme Document dated on 5 January 2023.

AREA STATEMENT AND FFB FORECAST:							
NAME OF UNIT	CERTIFIED AREA (HA)	PLANTED AREA (HA)	FFB TON/ YEAR 2024	YIELD TON/ YEAR	MATURE/ YEAR	IMMATURE AREA (HA)	HCV AREA (HA)
Jismil Plantation Sdn Bhd	1144	1138.84	16,016.03	14.06	830.25	303.59	Nil
TOTAL	1144	1138.84	16,016.03	14.06	830.25	303.59	Nil

ESTATE LOCATION & MAP

Microsoft Bing

2.328705, 103.437698



Directions

Traffic

My Places

More



86700 Kahang, Johore, Malaysia

Directions

Nearby

Save to calendar

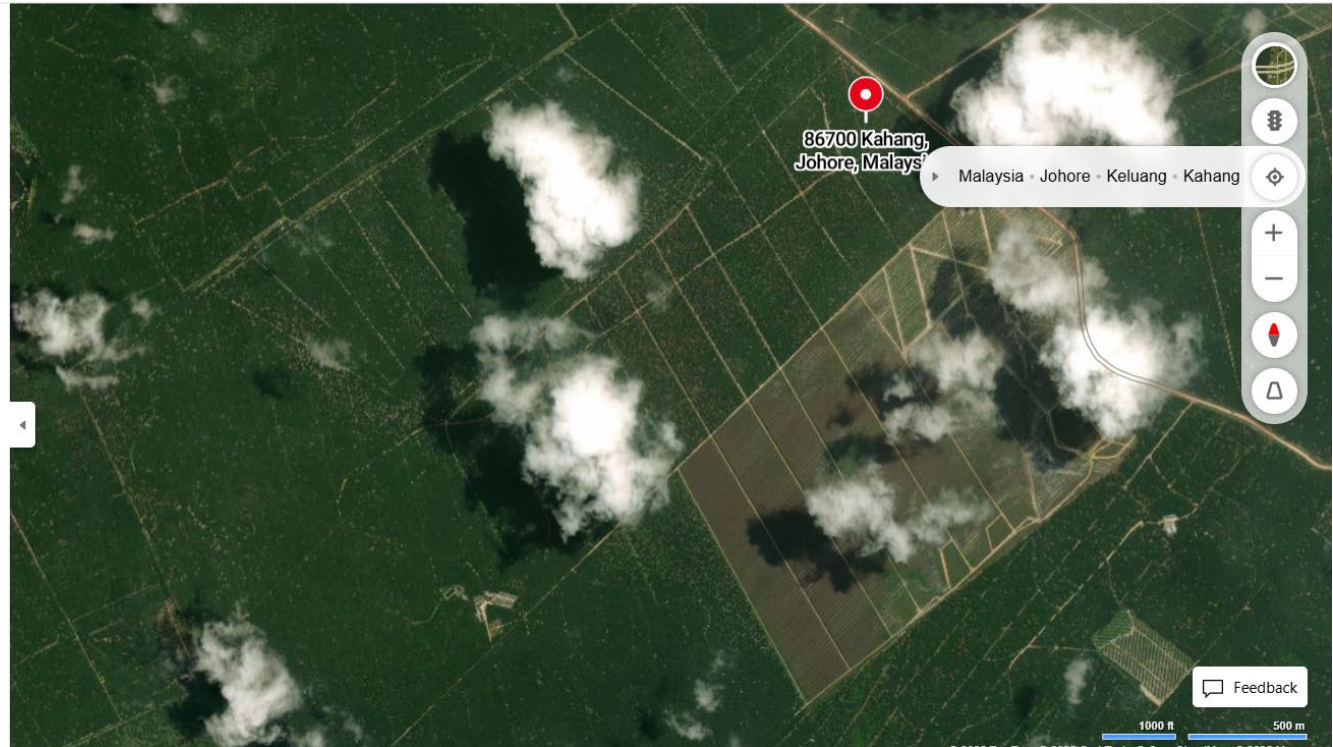
Nearby

- Parking
- Hotels
- Restaurants
- Coffee Shops
- Petrol stations
- Nearby Transit

Search nearby

Malaysia · Johore · Keluang · Kahang

2.328705, 103.437698



MR3 Certification International Sdn. Bhd. 201901004928 (1314255-P)
Level 6 & 7, The Tribeca, No. 215 Jalan Imbi,
55100 Kuala Lumpur, Malaysia.

THE AUDIT PLAN

Date	Time	Assessor	Business Area/ Process	Indicator
DAY 1 28/2/2025 (Friday)	0900	ALL	<p>Introduction by the Lead Auditor on the follow's information:</p> <p>Opening meeting</p> <ol style="list-style-type: none"> Introduction of the participants; Lead Auditor, Team Member/s, Trainee Auditor (if any), Witness Auditor (if any) and Observer (if any) including an outline of their roles; Confirmation of the client's name, location address & scope of certification. Confirmation of the audit plan (including type and scope of audit, objectives and criteria), any changes, and other relevant arrangements with the client, such as the date and time for the closing meeting, interim meetings between the audit team and the client's management. Confirmation of formal communication channels between the audit team and the client. Confirmation that the resources and facilities needed by the audit team are available. Confirmation of matters relating to confidentiality, assurance of impartiality, conflict of interest & confidentiality of client's information observed & dealing with authority requesting of client's information. Confirmation of relevant work safety, emergency and security procedures for the audit team. The method of reporting, including any grading of audit findings. Information about the conditions under which the audit may be premature terminated. Confirmation of the status of findings of the previous review or audit and Use of MSPO logo, if applicable; Methods and procedures to be used to conduct the audit based on sampling. Confirmation that, during the audit, the client will be kept informed of audit progress and any concerns; opportunity for the client to ask questions. Confirmation that the audit team leader and audit team representing the certification body is responsible for the audit and shall be in control of executing the audit plan including audit activities and audit trails; Methods and procedures to be used to conduct the audit based on sampling; Confirmation of the status of findings of the previous review or audit, if applicable; 	On Site ISO/IEC 17021-1:2015 Conformity assessment — Requirements for bodies providing audit and certification of management systems

Date	Time	Assessor	Business Area/ Process	Indicator
DAY 1 28/2/2025 (Friday)	0900	HF	Site visit including operation activity; Buffer zone, Boundary, Landfill area. Visit to facilities area including operation activity; Buffer zone, Boundary, Landfill.	4.1.1, 4.1.2, 4.1.3, 4.1.4, 4.1.5, 4.1.6, 4.1.7, 4.1.8, 4.1.9, 4.1.10
		RZ	<p>Principle 4.1: Management commitment & responsibility</p> <p>Criterion 1 : MSPO Policy Criterion 2 : New Planting Criterion 3 : Existing site management Criterion 4 : Replanting Criterion 5 : Training and Competency Criterion 6 : Economic and Financial viability plan Criterion 7 : Commitment to contribute to local sustainable development Criterion 8 : Complaints and grievances handling Criterion 9 : Internal Audit Criterion 10 : Management Review</p>	
	HF	<p>Stakeholder Consultation</p> <p>To conduct process of engagement with the stakeholder to gauge the level of compliance against the requirements in the MSPO incl document review, interview, communication or consultation and a visit to the field or site (if required).</p>	4.2.1, 4.2.1.1, 4.2.1.2, 4.2.1.3, 4.2.1.4	
		NS	<p>Principle 4.2: Transparency</p> <p>Criterion 1 : Communication and Consultation Criterion 2 : Traceability Criterion 3 : Transparent and fair price dealing Criterion 4 : Ethical conduct</p>	4.2.1, 4.2.2, 4.2.3, 4.2.4
	1230	ALL	LUNCH BREAK	
	1400	HF	<p>Principle 4.3: Compliance to Legal Requirements</p> <p>Criterion 1 : Regulatory requirements Criterion 2 : Right to use land Criterion 3 : Native customary rights</p>	4.3.1, 4.3.2, 4.3.3

		RZ	<p>Principle 4.4: Responsibility to Social, Health, Safety and Employment Conditions</p> <p>Criterion 1 : Social impact assessment (SIA) Criterion 2 : Employee's safety and health Criterion 3 : Employment conditions Criterion 4 : Living conditions</p>	4.4.1, 4.4.2, 4.4.3, 4.4.4
		NS	<p>Principle 4.5: Environment, Natural Resources, Biodiversity and Ecosystem Services</p> <p>Criterion 1 : Environmental management Criterion 2 : Efficiency of energy use and use of renewable energy Criterion 3 : Waste management and disposal Criterion 4 : GHG Emissions Criterion 5 : Water resources Criterion 6 : Environmental conversation and protection Criterion 7 : Zero burning practices</p>	4.5.1, 4.5.2, 4.5.3, 4.5.4, 4.5.5, 4.5.6, 4.5.7
	1630	ALL	Meeting of assessors to discuss findings and report preparation Presentation of assessment findings and Closing Meeting	
	1700	ALL	END OF DAY 1 ASSESSMENT	

THE AUDIT PROCESS

The MSPO audit process is comprehensive and involves several key steps. These include pre-audit preparation, reviewing documentation and planning the audit scope, conducting on-site assessments to verify compliance with MSPO principles and criteria, engaging with stakeholders to gather additional insights and feedback, compiling findings into a detailed report that highlights areas of compliance and opportunities for improvement, and conducting follow-up assessments to ensure corrective actions have been implemented.

With reference to MSPO Certification Scheme Document dated 05 January 2023, Section 3.3 **REQUIREMENTS FOR LEAD AUDITOR, AUDITOR AND TECHNICAL EXPERTS**. This assessment has been conducted by the following approved assessor(s) which hold sufficient qualifications and experiences to conduct MSPO Assessment. MR3 Certification International Sdn Bhd holds copies of educational qualifications, certificates and audit logs for each of the audit team members.

Summary of the Assessor's credentials are as follows:

Criteria	Requirement	Lead Auditor	Team Member
		Mohammad Hafizuddin Bin Rossley (HF)	Rizal Ahmad Nazim Bin Ab Raof Nabila Seth Niven (NS)
Education	<p>Lead: Post-secondary education, college or university diploma OR degree in one of the following: Agriculture; Science & Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences); Engineering, Process Technology; Energy Management, Quality Management; Social Sciences and/or Anthropology; Business Management; or other relevant fields.</p> <p>Auditor: Post-secondary education, college or university diploma OR degree in one of the following: Agriculture; Science & Technology (e.g. Environmental Sciences, Life Sciences, Geological Sciences, Natural Sciences,); Engineering, Process Technology; Energy Management, Quality Management; Social Sciences and/or Anthropology; Business Management; or other relevant fields.</p>	Mohammad Hafizuddin graduated in Diploma of Agriculture from UPM.	<p>Rizal Ahmad Nazim Bin Ab Raof - Graduate in Bachelor of Forestry Science in UPM.</p> <p>Pn Nabila - Graduated in Degree Business Administration in UITM.</p>

Work Experience	<p>Lead: Post-Secondary education: At least seven (7) years of work experience in the oil palm sector OR ten (10) years in other relevant field (e.g. social, environment, occupational health and safety, and quality) OR five (5) years auditing experience in relevant accredited management systems (e.g. social, environment, occupational health and safety, and quality)</p> <p>Tertiary education: At least five (5) years of work experience in the oil palm sector OR seven (7) years in other relevant field (e.g. social, environment, occupational health and safety, and quality) OR five (5) years auditing experience in relevant accredited management systems (e.g. social, environment, occupational health and safety, and quality)</p> <p>Auditor: Post-Secondary education: At least five (5) years of work experience in the oil palm sector OR seven (7) years in other relevant field (e.g. social, environment, occupational health and safety, and quality) OR five (5) years auditing experience in relevant accredited management systems (e.g. social, environment, occupational health and safety, and quality)</p> <p>Tertiary education: At least three (3) years of work experience in the oil palm sector OR five (5) years in other relevant field (e.g. social, environment, occupational health and safety, and quality) OR three (3) years auditing experience in relevant accredited management systems (e.g. social, environment, occupational health and safety, and quality)</p>	<p>Mohammad Hafizuddin - Having experience in plantation for 7 years since year 2010 until 2017 . Then since 2017 until present working with certification body as an auditor and certification Manager</p>	<p>RZ- Work Experience - Experience in estate management for almost 15 years in Felda Group of companies.</p> <p>Nabila Seth Niven - She having more than 10 years experience in auditing in various scheme as since her first day working in certification body. Currently working as Director.</p>
Training	<p>Lead:</p> <ul style="list-style-type: none"> • Successfully completed the scheme owner endorsed lead auditor training (5 days) and; <i>(NOTE: The above training certificate is valid for 5 years. Re-attend the lead auditor training is required before the expiry or whenever there are changes in the MSPO Standard)</i> • Undergone 40 hours of lead auditor course in Quality Management Systems (QMS) 	<p>Training All the team auditor has completed below training. 1. MSPO Lead auditor course 2530 :2013 and 2022 version 2. Completed IMS lead auditor course 3. Completed SA8000 Basic Course.</p>	<p>Training All the team auditor has completed below training. 1. MSPO Lead auditor course 2530 :2013 and 2022 version 2. Completed IMS lead auditor course 3. Completed SA8000 Basic Course.</p>

	<p>AND one of the following: Environmental Management Systems (EMS); Occupational, Health and Safety Management Systems (OH&SMS); OR Lead Auditor for Integrated Management System (IMS).</p> <p>Auditor:</p> <ul style="list-style-type: none"> • Successfully completed the scheme owner endorsed lead auditor training (5 days) and; <i>(NOTE: The above training certificate is valid for 5 years. Re-attend the lead auditor training is required before the expiry or whenever there are changes in the MSPO Standard)</i> • Undergone 40 hours of auditor course in Quality Management Systems (QMS) AND one of the following: Environmental Management Systems (EMS); Occupational, Health and Safety Management Systems (OH&SMS); OR Lead Auditor for Integrated Management System (IMS). 		
Auditing Experience	<p>Lead:</p> <ul style="list-style-type: none"> • Conducted at least three (3) MSPO or equivalent sustainability certification audits OR a minimum of fifteen (15) man-days, whichever with more man-days, as lead auditor-in-training under the direction and guidance of a qualified lead auditor for MSPO. • Maintenance - Conducted a minimum of four (4) different on-site MSPO Certification audits annually as lead auditor. <p>Auditor:</p> <ul style="list-style-type: none"> • Qualification - Conducted a minimum of four (4) on-site audits for a total of at least 20 man-days of audit experience as an auditor-in-training under the direction and guidance of a qualified lead auditor for MSPO. • Maintenance - Conducted a minimum of four (4) on-site MSPO Certification audits annually. 	Conducted more than 100 mandays of MSPO audit under the capacity of Lead Auditor and Auditor with several Certification Bodies in Malaysia covering standard part 2, Part 3, Part 4 and MSPO SCCS.	Conducted more than 100 mandays of MSPO audit under the capacity of Lead Auditor and Auditor with several Certification Bodies in Malaysia covering standard part 2, Part 3, Part 4 and MSPO SCCS.
General	A good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa Malaysia or any other local language	A good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa	A good knowledge in handling and evaluating sources of information and data. Able to communicate in Bahasa

		Malaysia or any other local language	Malaysia or any other local language
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OPENING MEETING & CLOSING MEETING CRITERIA

Opening Meeting

- a) introduction of the participants, including an outline of their roles;
- b) confirmation of the scope of certification;
- c) confirmation of the audit plan (including type and scope of audit, objectives and criteria), any changes, and other relevant arrangements with the client, such as the date and time for the closing meeting, interim meetings between the audit team and the client's management;
- d) confirmation of formal communication channels between the audit team and the client;
- e) confirmation that the resources and facilities needed by the audit team are available;
- f) confirmation of matters relating to confidentiality;
- g) confirmation of relevant work safety, emergency and security procedures for the audit team;
- h) confirmation of the availability, roles and identities of any guides and observers;
- i) the method of reporting, including any grading of audit findings;
- j) information about the conditions under which the audit may be premature terminated;
- k) confirmation that the audit team leader and audit team representing the certification body is responsible for the audit and shall be in control of executing the audit plan including audit activities and audit trails;
- l) confirmation of the status of findings of the previous review or audit, if applicable;
- m) methods and procedures to be used to conduct the audit based on sampling;
- n) confirmation of the language to be used during the audit;
- o) confirmation that, during the audit, the client will be kept informed of audit progress and any concerns; opportunity for the client to ask questions.

Closing Meeting

- a) informing the client that the audit evidence collected was based on a sample of the information; thereby introducing an element of uncertainty
- b) the method and timeframe of reporting, including any grading of audit findings;
- c) the certification body's process for handling nonconformities including any consequences relating to the status of the client's certification;
- d) the timeframe for the client to present a plan for correction and corrective action for any nonconformities identified during the audit;
- e) the certification body's post audit activities;
- f) information about the complaint handling and appeal processes.
- g) any diverging opinion that are not resolved.
- h) opportunity for the client to ask questions.

THE AUDIT PROGRAMME MATRIX

(legend “☒” plan to cover/ covered, “☐” for not applicable)

Applicable principle/ Tentative Planned Year	2/2025 (SAV1)	2/2026 (SAV2)	2/2027 (SAV3)	2/2028 (SAV4)	
Internal Audits	☒	☒	☒	☒	☒
Stakeholder consultation / survey	☒	☒	☒	☒	☒
Use of MSPO logo	☒	☒	☒	☒	☒
Follow-up from previous audit finding	☒	☒	☒	☒	☒
Man-day Allocation					
Public Notification	☒	☒	☒	☒	☒
4.1 Management Commitment & Responsibility					
4.1.1 MSPO Policy	☒	☒	☒	☒	☒
4.1.2 New Planting	☒	☒	☒	☒	☒
4.1.3 Existing site management	☒	☒	☒	☒	☒
4.1.4 Replanting	☒	☒	☒	☒	☒
4.1.5 Training and Competency	☒	☒	☒	☒	☒
4.1.6 Economic and financial viability plan	☒	☒	☒	☒	☒
4.1.7 Commitment to contribute to local sustainable development	☒	☒	☒	☒	☒
4.1.8 Complaints and grievances handling	☒	☒	☒	☒	☒
4.1.9 Internal audit	☒	☒	☒	☒	☒
4.1.10 Management Review	☒	☒	☒	☒	☒
4.2 Transparency					
4.2.1 Communication and Consultation	☒	☒	☒	☒	☒
4.2.2 Traceability	☒	☒	☒	☒	☒
4.2.3 Transparent and fair price dealing	☒	☒	☒	☒	☒
4.2.4 Ethical conduct					
4.3 Compliance to legal requirements					
4.3.1 Regulatory requirements	☒	☒	☒	☒	☒
4.3.2 Right to use land	☒	☒	☒	☒	☒
4.3.3 Native customary rights	☒	☒	☒	☒	☒
4.4 Responsibility to social, health, safety and employment conditions					
4.4.1 Social impact assessment (SIA)	☒	☒	☒	☒	☒
4.4.2 Employee’s safety and health	☒	☒	☒	☒	☒
4.4.3 Employment conditions	☒	☒	☒	☒	☒
4.4.4 Living conditions	☒	☒	☒	☒	☒
4.5 Environment, natural resources, biodiversity and ecosystem services					
4.5.1 Environmental management	☒	☒	☒	☒	☒
4.5.2 Efficiency of energy use and use of renewable energy	☒	☒	☒	☒	☒
4.5.3 Waste management and disposal	☒	☒	☒	☒	☒
4.5.4 GHG emissions	☒	☒	☒	☒	☒
4.5.5 Water resources	☒	☒	☒	☒	☒
4.5.6 Environmental conservation and protection	☒	☒	☒	☒	☒
4.5.7 Zero burning practices	☒	☒	☒	☒	☒

Note: Surveillance Audit shall be conducted within 12 months after the certification date but not less than 9 months. Recertification shall be carried out minimum 2 months prior to the expiry of the certificate.

CONCLUSION OF 5 YEARS REVIEW		
1	The company has demonstrated effective implementation and maintenance/improvement on its management system	<input type="checkbox"/> Yes <input type="checkbox"/> No
2	The internal audit program has been fully implemented and demonstrates its effectiveness as a tool for maintaining and improving the management system.	<input type="checkbox"/> Yes <input type="checkbox"/> No
3	The management review process demonstrates its capability to ensure the continuing suitability, adequacy and effectiveness of the management system	<input type="checkbox"/> Yes <input type="checkbox"/> No
4	Throughout the audit process, the management system demonstrates overall conformance with the requirements of the audit standard	<input type="checkbox"/> Yes <input type="checkbox"/> No

CHANGES OF THE 5 YEARS AUDIT PROGRAMME
<input type="checkbox"/> YES , Justification: NA
<input checked="" type="checkbox"/> NO , Justification: NA

SAMPLING METHODOLOGY (GROUPING ONLY)
<p>Sampling of the operating units to be audited has been conducted in accordance with the Risk Management (MSPORMP) documents as below:</p> $S = r \sqrt{n}$ <p>Risk Level: Choose an item. S = Choose an item. ($\sqrt{\text{Total Number of Group Entity}}$) = Number of Sampling Site</p>
<p>The selected operating units to be audited in Year Choose an item.: Not applicable as this is single certification.</p>

PREVIOUS AUDIT FINDING

The results of the last audit system have been reviewed, to ensure appropriate correction and corrective action has been implemented to address any non-conformity identified. The detail of verification is included below and concluded that:

<input type="checkbox"/>	No non-conformity / area of concern raised during last audit.
<input checked="" type="checkbox"/>	All non-conformity / area of concern identified during last previous audit have been corrected and the corrective action effective and acceptable.
<input type="checkbox"/>	One or more non-conformity / area of concern identified during last previous audit not effectively addressed and the specific non-conformity re-issued in the 'Current Audit Result & Non-Conformity Information' section of this report.

Verification of Previous Audit Result & Non-Conformity Information			
Stage of Previous Audit	Transfer During Re-Certification Assessment Visit (RAV)		
Date of Audit	28/4/2024 to 28/4/2024		
No of Findings	Major Non-Conformance/s	1 Minor Non-Conformance/s	11 OFI
Status/ Remark	The team leader has reviewed the continuous improvement actions taken to address the findings from the previous review and is satisfied with the commitment to maintain compliance in the journey towards achieving sustainable palm oil.		

CURRENT AUDIT FINDING

Based on the objective evidence reviewed, observed, and discovered during this assessment, the assessors concluded that COMPANY **Complies** with the MS 2530-3-2: 2022; Malaysian Sustainable Palm Oil (MSPO) standard and requirements. The following findings were identified:

CATEGORY	Number of Finding (s)				
	P1	P2	P3	P4	P5
<i>Major Nonconformity (Major NC)</i>	Nil	Nil	Nil	1	Nil
<i>Minor Nonconformity (Minor NC)</i>	Nil	Nil	Nil	1	Nil
<i>Opportunity for Improvement (OFI)</i>	1	Nil	Nil	4	2
<i>Total Findings NC</i>	Major NC 1 Minor NC 1				
<i>Total Findings OFI</i>	OFI - 7				

SUMMARY OF THE FINDING/S:	
PRINCIPLE 1	<p>Verified the compliance in the principle 1 are fully complied except for below issues :</p> <p>OFI 4.1.1.1 The policy shall be communicated by display on the office and workers housing notice board.</p>
PRINCIPLE 2	<p>Verified the compliance in the principle 2 are fully complied .</p>
PRINCIPLE 3	<p>Verified the compliance in the principle 3 are fully complied .</p>
PRINCIPLE 4	<p>Verified the compliance in the principle 4 are fully complied except for below issues :</p> <p>Minor NC 4.4.1.1 Verified the SIA is not yet been done follow the guideline establish by the scheme owner. Currently the management is in the midst of progress to get consultant to assist them for the SIA and due to that minor NC were raised.</p> <p>OFI 4.4.2.3</p> <ul style="list-style-type: none"> i. Verified the workplace inspection only were done for store area where the inspection can be further improve by including all activities area. ii. Verified the submission of JKKP 8 for year 2024 were having difficulties by management as the systems were upgrading to new version. Currently pending approval by the systems. However verified with management for year 2024 nil accident occurred. <p>OFI 4.4.3.1 Management can further improve the awareness on the Human right policy as well others policy by displaying the policy at notice board at the office and workers quarters.</p> <p>Major NC 4.4.3.2 Verified during the audit, interview with the management and workers found the workers passport were kept by the management which is not complying with the requirement 4.4.3.2 where no form of force labour shall not being practice in the estate.</p> <p>OFI 4.4.3.8 Management need to keep contract agreement of contract workers as to ensure the contract made are fair between the contractor and their workers.</p> <p>OFI 4.4.4.2 The management need to get approval from KKM and JTK for approval of drinking water from the water treatment plan and currently the process still on going.</p>
PRINCIPLE 5	<p>Verified the compliance in the principle 5 are fully complied except for below issues :</p> <p>OFI 4.5.4.1 The identification and monitoring GHG emission is yet been done by management due pending calculator from the scheme owner.</p> <p>OFI 4.5.6.1 The assessment of HCV yet been done by management as awaiting guideline for the assessment from the scheme owner</p>

NOTE:

By the virtue of random sampling approach, there may exist chances of non-conformities not being identified during the assessment. Such occurrence shall therefore not be related with the assessor's competency and integrity in any way.

AUDIT CONCLUSION & RECOMMENDATION

The audit team conducted a process-based audit, focusing on significant aspects and risk objectives required by the standard(s). The audit methodology employed the 3P approach: People, Paper, and Practice. The audit team concludes and expresses:

- CONGRATULATIONS; the management system is in full compliance.
- CONGRATULATIONS; however, some processes need to address non-compliance(s).
- SORRY; the organization has not established and maintained its management system in line with the requirements of the standard and has
- demonstrated
- not demonstrated the ability of the system to systematically achieve agreed requirements within the scope of the organization.

Based on the records, there are 2 unresolved issues. Therefore, the audit team recommends that, based on the results of this audit and the system's demonstrated state of development and maturity, the management system certification be:

- Granted (initial certification or recertification)
- Granted upon the acceptance of the non-compliance(s)
- Continued (surveillance)
- Continued (surveillance) upon the acceptance of the non-compliance(s)
- Withheld
- Suspended until satisfactory corrective action(s) is completed
- Other (please specify)

Please note that this conclusion and recommendation are based on audit sampling within the organization's management system and therefore do not guarantee 100% conformity with all requirements.

STAKEHOLDER CONSULTATION

Stakeholder Details	The Input/ Comments	The Output/ Response
Neighbour estate – Ladang Zamrud , Ladang KPMJ Ladang Kojawi	The stakeholder inform the auditor that there is no issues with the estate management so far as the estates operation does not reflect or give negative impact to their area . The stakeholder also aware on MSPO requirement as their estate also having the MSPO certification.	Management will ensure to maintain good rapport with the surrounding neighbourhood. The management will ensure the crop send to the buyer in a good quality. To maintain good current good practice with the supplier , contractor and also with the employee.
Employee – General workers	The foreign workers being interview had mention that they have been train on the jobs scope with proper training . Every policy of the company had brief to them during awareness training on the company policy. As of todote no issues with the management and the worker are really satisfied with the salary and working environment.	
Contractor	The contractor stated that no issue with estate management in term of payment and work order. Payment had been made in timely manner. He also mention that MSPO requirement had been brief to them and they also noted that MSPO audit require contractors for the compliance . No hesitation from the contractor to give cooperation if the auditor require documentation for the audit purpose.	
MPOB Officer - Kluang	No issues with the estate management as of todote as the estate always willing to give best cooperation when needed.	
Balai Polis Kahang	Good rapport with management and always communicate with police station if there is emergency cases.	
Pegawai Perhilitan Kahang	The officer had confirms the surrounding of estate area were having conflicts with wildlife of elephants however the estate area had no issues	

Audit Team Conclusion	The audit conclude that the management were able to maintain good relationship with their stakeholders by giving best cooperation and maintain
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	good practice as to ensure no issues or complaint with their stakeholder and if there is issues they always discuss and resolve the matter in proper manner which is that being mention by the interviewed stakeholders.
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NOTE:

With reference to MSPO Certification Scheme Document dated 05 January 2023 **4.8 STAKEHOLDER CONSULTATION**. Whenever deemed applicable, stakeholder consultation/ interview may be held in order to obtain the internal and external stakeholders' inputs on the Company's compliance towards the MSPO standards and stakeholders' views on areas where the Company could improve. Such consultation will be conducted professionally and in absolute isolation from the Company officials. All comments made by the stakeholders will be recorded and presented in this assessment report.